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CERTIFICATE OF MAILING

I hereby certify that this 6-page correspondence is being deposited with the United States Postal Service with sufficient postage as first class mail in an envelope addressed to: Mail Stop PCT, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450.

On

9/18/06
(Date)


Julie H. Gamotis

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of

Poul Erik JESPERSEN

Serial No. 10/581,958

Filed: June 7, 2006

For: GRINDING APPARATUS FOR TREATMENT OF A SURFACE

LETTER

To the Director of the Patent and Trademark Office

Sir:

Kindly accept and enter the attached Power of Attorney, Statement Under 37 CFR 3.73(b) and Declaration for the above-identified application.

Form PTO-2038 authorizing the charge of \$65.00 is also attached to cover the late declaration surcharge.

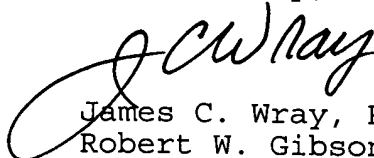
Kindly note that the U.S. filing date is September 18, 2006, which is the date the Declaration was first filed.

09/26/2006 MKAYPAGH 00000054 10581958

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Respectfully,



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September 18, 2006